

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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<b>Gangtok</b>	<b>Monday 31<sup>st</sup> December, 2018</b>	<b>No. 705</b>
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**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 58/2018 – State Tax**

**Dated:- 26<sup>th</sup> October, 2018**

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as the 'said Act'), read with section 45 of the said Act and rule 81 of the Sikkim Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the State Government, on the recommendations of the Council, hereby notifies the persons whose registration under the said Act has been cancelled by the proper officer on or before the 30<sup>th</sup> September, 2018, as the class of persons who shall furnish the final return in FORM GSTR-10 of the said rules till the 31<sup>st</sup> December, 2018.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**